

# EXHIBIT “C”

TRACHTENBERG RODES & FRIEDBERG LLP

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**BY EMAIL**

December 1, 2017

Mr. Michael Koufakis  
President, Star Auto Group  
205-11 Northern Boulevard  
Bayside, New York 11361

**Re: Potential Claims Against the Voynow Accounting Firm**

Dear Mr. Koufakis:

This confirms that the Star Auto Group and related entities (collectively, as set forth below, "you" or "your") have jointly and severally retained Trachtenberg Rodes & Friedberg LLP to represent you to consider and prosecute as mutually agreed claims (the "Action") against your former accountants, Voynow, Bayard, Whyte & Company LLP ("Voynow"), on the terms and conditions set forth below. I will be the principal attorney from the Firm involved in this matter, although we may from time to time ask other members of our firm to participate and/or assist, as warranted. We will also work with your counsel at the Milman Labuda firm and your new accountants at the Rosenfield firm as mutually agreed.

**Professional Fees.** In consideration of the Firm's legal services, you agree jointly and severally to pay the Firm's time charges for services as described on periodic (usually monthly) invoices. Partner time will be billed at the rate of \$650 per hour; associate time will be billed at the rate of \$250-400 per hour, depending on seniority; paralegal time will be billed at the rate of \$150 per hour. Notwithstanding the foregoing, for so long as you pay currently, we will accept as full payment of that invoice the total amount thereof minus an amount equal to the number of partner hours reflected times \$100. In other words, so long as you are current, you will pay the agreed and reduced amount of \$550 an hour for partner time.

**Expenses.** The Firm will advance or incur certain necessary costs, or "disbursements" as we call them, on your behalf throughout the representation, including for example postage, court filing fees, photocopying expenses, FedEx charges and the like. The Firm will not incur any material expense without your prior approval. You agree to reimburse the Firm for all such expenses.

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*Billing Practices.* We require a \$20,000 retainer deposit to commence the representation. The retainer deposit may be wired to JPMorgan Chase Bank (ABA No. 021000021) for TRF's primary escrow account (Account No. 987-009-774-365). We will hold all such funds in a client trust account earning interest (albeit at very low rates) for your benefit. The Firm will bill periodically (usually monthly) for its professional fees and expenses. Payment of all such invoices is due no later than 14 days after issuance. At our discretion, we may draw from the retainer deposit to pay our invoiced charges, in which case you agree to replenish the retainer in the same amount upon request. Any unused retainer amounts will be returned at the conclusion of the matter. Any questions or comments regarding the Firm's statements or any other billing matters may be directed to me.

*Your Cooperation.* You agree to provide your full support to the Firm in connection with the representation, including by providing full and truthful information, providing documents within your possession or control and appearing as required at any meetings, depositions or other commitments relating to the representation. You agree to maintain and preserve all information and documentation within your possession or control that may be relevant to the Action, including all electronic files and emails. If your electronic records are subject to any routine or automatic deletion protocol, that protocol should be suspended during the course of the Action.

*No Guarantees.* During the course of our representation, you may seek our professional opinions or beliefs regarding the likely outcome of your legal matters or the likely effectiveness of various courses of action. Any expressions (solicited or otherwise) on our part concerning such possible outcomes or courses of action are expressions of our best professional judgment, but are not guarantees.

*Termination.* You have the right to terminate the Firm's engagement upon written notice at any time. The Firm also has the right, subject to professional codes of conduct, to terminate its engagement, upon written notice, in the event that our statement is not paid in full in a timely manner, or in the event the Firm determines, in its sole discretion, that continuing services to you would be unethical, improper or otherwise inappropriate. The total outstanding amount plus any additional amounts for legal services and other client charges incurred up to the date of, and subsequently as a consequence of, termination will be immediately due and payable upon presentation of our final statement.

The engagement will be considered terminated at the earlier of (i) clients' termination of the representation, (ii) TRF's withdrawal from the representation, or (iii) the completion of TRF's substantive work for the clients, which, in the absence of a letter notifying you of the completion of the engagement, shall be presumed to occur two weeks after the rendition of the final bill.

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*Fee Disputes.* Although we do not anticipate any disputes concerning fees, New York law requires us to explain the available mechanisms for resolving any fee disputes that may arise and that we may be unable to resolve between ourselves. Under New York law, you have the right to arbitrate any dispute with us concerning fees where the disputed amount is between \$1,000 and \$50,000, pursuant and subject to the NYS Fee Dispute Resolution Program (22 NYCRR §137).

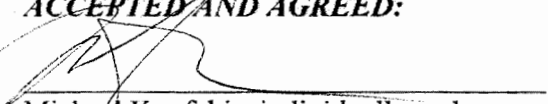
Please sign below to acknowledge your agreement to the foregoing terms, and return an executed original to me. We look forward to working with you.

Sincerely,

TRACHTENBERG RODES & FRIEDBERG LLP

By: Barry J. Friedberg / FR  
Barry J. Friedberg,  
A Member of the Firm

**ACCEPTED AND AGREED:**

  
Michael Koufakis, individually and as  
President and/or authorized signatory for  
the following clients:

- Star Toyota of Bayside
- Star Subaru
- Star Mitsubishi
- Star Hyundai
- Star Auto Sales of Queens County LLC dba Star Fiat
- Koufakis Realty LLC
- 205-11 Northern Boulevard LLC
- 210-10 Jamaica Avenue LLC
- 211-48 Jamaica Avenue LLC
- Georgia Koufakis Trust
- The John M. Koufakis Grandchildrens' Trust
- The Koufakis Childrens' Trust